

Form 668(Y)

(Rev. February 2004)

Department of the Treasury - Internal Revenue Service

Notice of Federal Tax Lien

Area:

6

Serial Number

508621125

For Optional Use by Recording Office

As provided by sections 6321, 6322, and 6323 of the Internal Revenue Code, we are giving a notice that taxes (including interest and penalties) have been assessed against the following-named taxpayer. We have made a demand for payment of this liability, but it remains unpaid. Therefore, there is a lien in favor of the United States on all property and rights to property belonging to this taxpayer for the amount of these taxes, and additional penalties, interest, and costs that may accrue.

Name of Taxpayer

LEFT COAST CELLARS LLC, AS NOMINEE OF
ROBERT A PFAFF

RECORDED IN POLK COUNTY

Kimberly Williams, County Clerk

2025-000923**\$40.00**

00448266202500009230080082

02/10/2025 11:45:52 AM**Residence**

4225 N PACIFIC HWY
RICKREALL, OR 97371-9771252

REC-FTL
\$40.00

Cnt=1 Stn=1 O. DUTY

IMPORTANT RELEASE INFORMATION: For each assessment listed below, unless notice of lien is refiled by the date given in column (e), this notice shall, on the day following such date, operate as a certificate of release as defined in IRC 6325(a).

Kind of Tax (a)	Tax Period Ending (b)	Identifying Number (c)	Date of Assessment (d)	Last Day for Refiling (e)	Unpaid Balance of Assessment (f)
1040	12/31/2011	XXX-XX-8323	11/12/2012	12/12/2032	\$1,561,397.57
1040	12/31/2012	XXX-XX-8323	06/03/2013	07/03/2033	\$155,636.92
6707	12/31/1997	XXX-XX-8323	09/19/2011	10/19/2031	\$407,384.55
6707	12/31/1998	XXX-XX-8323	09/19/2011	10/19/2031	\$2,261,822.95
6707	12/31/1999	XXX-XX-8323	09/19/2011	10/19/2031	\$58,827,003.37
6707	12/31/2000	XXX-XX-8323	09/19/2011	10/19/2031	\$40,894,639.87

The lien(s) identified on this special condition Notice of Federal Tax Lien
attach to the following real property identified in Exhibits A – G

Place of Filing

County Clerk & Recorder
Polk County
Dallas, OR 97338

Total**\$104,107,885.23**

This notice was prepared and signed at Idaho Falls, ID, on this, the 19th day of December, 2024.

Signature

BRADLEY MARLER, Employee # - 2612-2343

Title

REVENUE OFFICER, Phone # - (208)497-6114

(NOTE: Certificate of officer authorized by law to take acknowledgements is not essential to the validity of Notice of Federal Tax Lien Rev. Rul. 71-466, 1971-2 C.B. 409)

Part 1 – Recording Office

Form 668(Y)(c) (Rev. 2-2004) CAT. NO 60025X

Exhibit**1**

Part 1 – Recording Copy

Exhibit A

This exhibit is an attachment to the Notice of Federal Tax Lien, dated 3/9/2021, numbered 508621125 for LEFT COAST CELLARS LLC, AS NOMINEE OF, ROBERT A. PFAFF regarding the following property:

Description of Property:

Account # 173041 Legal Description:

Beginning at an iron rod which is 2646.95 feet North 0° 04' 42" East of the Southwest corner of the James M. Fulkerson Donation Land Claim No. 38, in Township 7 South, Range 4 West of the Willamette Meridian in Polk County, Oregon; said point being on the North line of Section 7 in said Township and Range; and running thence North 0° 04' 52" East 1798.50 feet to an iron rod; thence South 89° 52' 27" East 2523.45 feet to an iron rod on the West right-of-way of State Highway 99W; thence South 18° 43' 59" West 808.47 feet to a point 90 feet from Engineers Centerline Station 505 +00 P.O.T.; thence South 19° 52' 55" West 713.07 feet to a point 90 feet from Engineer's Centerline Station 512+ 12.74 P.S.; thence along the arc of a 400 foot spiral curve to the left (a:0.5) the long chord of which bears South 18° 41' 55" West 381.03 feet to an iron rod; thence North 89° 52' 27" West 1901.69 feet to the point of beginning.

ALSO: Beginning at an iron rod on the East right-of-way State Highway 99W, which is 2646.95 feet North 0° 04' 52" East and 2075.17 feet South 89° 52' 27" East of the Southwest corner of the James M. Fulkerson Donation Land Claim No. 38 in Township 7 South, Range 4 West of the Willamette Meridian in Polk County, Oregon; and running thence North 21° 27' 25" East along the Easterly right-of-way of said State Highway 99W, 322.43 feet to a point 90 feet from the Engineer's Centerline Station 512 + 12.74 P.S.; thence North 19° 52' 55" East 369.13 feet to an iron rod; thence South 73° 51' 37" East 378.00 feet to an iron rod; thence North 89° 31' East 1547.77 feet to a point on the West right-of-way of the Southern Pacific Railroad, from which an iron rod bears South 89° 31' West 8.59 feet; thence South 2° 24' 45" East 560.48 feet to an iron rod; thence North 89° 52' 27" West 2177.90 feet to the point of beginning.

Save and Except

BEGINNING AT AN IRON ROD ON THE EAST RIGHT-OF-WAY OF STATE HIGHWAY 99 WEST WHICH IS 2646.95 FEET NORTH 0° 04' 52" EAST AND 2075.17 FEET SOUTH 89° 52' 27" EAST OF THE SOUTHWEST CORNER OF THE JAMES M. FULKERSON DONATION LAND CLAIM NO. 38 IN TOWNSHIP 7 SOUTH, RANGE 4 WEST OF THE WILLAMETTE MERIDIAN IN POLK COUNTY, OREGON; AND RUNNING THENCE NORTH 21° 27' 25" EAST ALONG THE EASTERLY RIGHT-OF-WAY OF SAID STATE HIGHWAY 99 WEST 322.43 FEET TO A POINT 90 FEET FROM ENGINEER'S CENTERLINE STATION 512+12.74 P.S.; THENCE NORTH 19° 52' 55" EAST 369.13 FEET TO AN IRON ROD; THENCE SOUTH 73° 51' 37" EAST 378.00 FEET TO AN IRON ROD; THENCE NORTH 89° 31' EAST 1547.77 FEET TO A POINT ON THE WEST RIGHT-OF-WAY OF THE SOUTHERN PACIFIC RAILROAD, FROM WHICH AN IRON ROD BEARS SOUTH 89° 31' WEST 8.59 FEET; THENCE SOUTH 2° 24' 45" EAST 560.48 FEET TO AN IRON ROD; THENCE NORTH 89° 52' 27" WEST 2177.90 FEET TO THE POINT OF BEGINNING.

Part 1 – Recording Copy**Exhibit B**

This exhibit is an attachment to the Notice of Federal Tax Lien, dated 3/9/2021, numbered 508621125 for LEFT COAST CELLARS LLC, AS NOMINEE OF, ROBERT A. PFAFF regarding the following property:

Account # 521127**TRACT I:**

Parcel 1 of Partition Plat No. 1999-34, recorded October 4, 1999 in the Book of Partition Plats for Polk County, Oregon.

ALSO: A parcel of land situated in the Northeast quarter of Section 6 and the Northwest quarter of Section 5, Township 7 South, Range 4 West of the Willamette Meridian, Polk County, Oregon, being more particularly described as follows:

Beginning at the most Easterly Northeast corner of Parcel 1 of Partition Plat No. 1995-10, Record of Partition Plats for Polk County, Oregon; thence along the North line of said Parcel 1, North 48°47'19" West 913.48 feet to an angle point in the said North line; thence North 89°30'13" East 568.58 feet; thence South 50°01'00" East 345.71 feet to the West right-of-way line of Oregon State Highway No. 99W; thence along the said West right of way line, South 20°49'08" West 411.49 feet to the point of beginning.

TOGETHER WITH an easement for access as set forth in instrument recorded September 10, 1997 in Book 340, Page 1684, Deed Records of Polk County, Oregon.

ALSO TOGETHER WITH that access easement as delineated on Partition Plat No. 1999-34, recorded October 4, 1999 in the Book of Partition Plats for Polk County, Oregon.

SAVE AND EXCEPT:

Beginning at the Northeast corner of Parcel 1 of Partition Plat Number 1995-10 as recorded in the Book of Partition Plats on March 20th 1995 and also recorded in Volume 1995, Page 0010, Polk County Deed Records, said corner also being the Northeast corner of that tract of land described in Document 2018-001141 Polk County Deed Records and being on the Westerly right of way of State Highway 99W; thence North 48°47'19" West along the Northerly line of said Parcel 1, 913.37 feet to an iron rod at an angle point on said Northerly line; thence South 79°44'12" East 267.51 feet to an iron rod; thence South 45°53'44" East 645.69 feet to the Westerly right of way of said Highway 99W; thence South 20°48'00" West along said Westerly right of way, 112.04 feet to the Point of Beginning and containing 2.20 acres of land, more or less.

SAVE AND EXCEPT:

Beginning at a point on the North line of Parcel 1 of Partition Plat Number 1995-10 as recorded in the Book of Partition Plats on March 20th 1995 and also recorded in Volume 1995, Page 0010, Polk County Deed Records, said corner also being on the North line of that tract of land described in Document 2018-001141 Polk County Deed Records, said point being 913.37 feet North 48°47'19" West from the Northeast corner of said Parcel 1; thence North 64°39'15" West along the North line of said Parcel 1, 702.79 feet to an angle point in the North line of said Parcel 1; thence North 26°45'51" East 87.35 feet to an iron rod; thence South 58°31'35" East 169.89 feet to an iron rod; thence South 59°57'16" East 251.08 feet to an iron rod; thence South 54°51'13" East 285.64 feet to the Point of Beginning and containing 0.80 acres of land, more or less.

Part 1 – Recording Copy**Exhibit C**

This exhibit is an attachment to the Notice of Federal Tax Lien, dated 3/9/2021, numbered 508621125 for LEFT COAST CELLARS LLC, AS NOMINEE OF, ROBERT A. PFAFF regarding the following property:

Description of Property: **Polk County Assessor Account # 521130**

Legal Description:

A parcel of land situated in the Northwest quarter of Section 5 and the Northeast quarter of Section 6, Township 7 South, Range 4 West, and the Southeast quarter of Section 31, Township 6 South, Range 4 West, of the Willamette Meridian, Polk County, Oregon, being more particularly described as follows:

Beginning at the Northeast corner of Section 6, said Township and Range; thence along the East line of said Section 6, being the East line of Parcel 3, Partition Plat No. 1995-0010, Record of Partition Plats, Polk County, Oregon, South 00°13'07" West 1022.90 feet to an angle point in the East line of said Parcel 3; thence South 88°28'28" East 639.68 feet of the Westerly right-of-way line of Oregon State Highway 99W; thence along the said right-of-way line, South 19°53'23" West 92.98 feet; thence South 20°49'08" West, 1052.34 feet; thence leaving the said Westerly right-of-way line, North 50°01'00" West, 1520.60 feet; thence North 70°33'00" West, 1402.33 feet; thence North 00°00'00" East, 1085.96 feet; thence North 90°00'00" East, 1263.98 feet to the centerline of an existing roadway; thence along the said road centerline, along the arc of a 315.00 foot radius curve concave Northeasterly (the long chord of which bears South 03°31'05" East, 169.13 feet) a distance of 171.23 feet; thence South 19°05'26" East, 79.64 feet to a point of tangent curve; thence along the arc of a 157.00 foot radius curve to the right (the long chord of which bears South 06°39'32" West, 136.42 feet) a distance of 141.12 feet; thence South 32°24'31" West, 137.36 feet; thence South 11°50'15" West, 256.15 feet to a point of tangent curve; thence along the arc of a 180.00 foot radius curve to the left (the long chord of which bears South 00°51'27" East, 79.14 feet) a distance of 79.79 feet; thence leaving the said roadway centerline North 60°36'20" East, 1261.63 feet to the East line of said Section 31, said Township and Range; thence along the said East section line, South 00°15'31" West, 213.81 feet to the point of beginning.

Subject to and excepting:

Property is classified as farm and/or forest land as disclosed by the tax rolls and in the event of declassification, the subject property may be subject to additional taxes and/or penalties; Limited access as recorded in Book 217 page 431; Reservation as recorded in Book 59 Page 912; Easements recorded in Book 269 Page 2137, Book 304 Page 847, and Book 380 Page 1655; Covenants, conditions and restrictions recorded in Book 356 Page 1913; and Agreements regarding water rights, general easements and ownership of storage tank and pumping station as recorded in No. 2001-000903 and No. 2003-005588

Part 1 – Recording Copy

Exhibit D

This exhibit is an attachment to the Notice of Federal Tax Lien, dated 3/9/2021, numbered 508621125 for LEFT COAST CELLARS LLC, AS NOMINEE OF, ROBERT A. PFAFF regarding the following property:

Description of Property: **Assessor Account # 562649**

Legal Description:

TRACT I:

Parcel 1 of Partition Plat No. 1999-34, recorded October 4, 1999 in the Book of Partition Plats for Polk County, Oregon.

ALSO: A parcel of land situated in the Northeast quarter of Section 6 and the Northwest quarter of Section 5, Township 7 South, Range 4 West of the Willamette Meridian, Polk County, Oregon, being more particularly described as follows:

Beginning at the most Easterly Northeast corner of Parcel 1 of Partition Plat No. 1995-10, Record of Partition Plats for Polk County, Oregon; thence along the North line of said Parcel 1, North 48°47'19" West 913.48 feet to an angle point in the said North line; thence North 89°30'13" East 568.58 feet; thence South 50°01'00" East 345.71 feet to the West right-of-way line of Oregon State Highway No. 99W; thence along the said West right of way line, South 20°49'08" West 411.49 feet to the point of beginning.

TOGETHER WITH an easement for access as set forth in instrument recorded September 10, 1997 in Book 340, Page 1684, Deed Records of Polk County, Oregon.

ALSO TOGETHER WITH that access easement as delineated on Partition Plat No. 1999-34, recorded October 4, 1999 in the Book of Partition Plats for Polk County, Oregon.

TRACT II:

Parcel 2 of Partition Plat No. 1999-34, recorded October 4, 1999 in the Book of Partition Plats of Polk County, Oregon.

TOGETHER WITH those easements for access as set forth in instrument recorded September 10, 1997 in Book 340, Page 1684 and recorded June 14, 1999 in Book 380, Page 1655, Deed Records for Polk County, Oregon.

Subject to and excepting:

Property is classified as farm and/or forest land as disclosed by the tax rolls and in the event of declassification, the subject property may be subject to additional taxes and/or penalties; Limited access as recorded in Book 217 page 431; Reservation as recorded in Book 59 Page 912; Easements recorded in Book 269 Page 2137, Book 304 Page 847, Book 340 Page 1684, Book 380 Page 1655, #2002-015153 and as on the plat; Covenants, conditions and restrictions as on the plat as recorded in Book 356 Page 1913; and Agreement Regarding Water Rights recorded at #2001-000903; Agreement Regarding Water Rights, General Easements and Ownership of Storage Tank and Pumping Station as recorded at #2003-005588

Part 1 – Recording Copy**Exhibit E**

This exhibit is an attachment to the Notice of Federal Tax Lien, dated 3/9/2021, numbered 508621125 for LEFT COAST CELLARS LLC, AS NOMINEE OF, ROBERT A. PFAFF regarding the following property:

Description of Property: **Polk County Assessor Account # 570084**

Legal Description:

The Southerly portion of Parcel I, Partition Plat 2006-0017, said plat recorded in the Book of Partition Plats for Polk County, Oregon, more particularly described as follows: Beginning at the Southwest corner of Section 31, Township 6 South, Range 4 West of the Willamette Meridian in Polk County, Oregon; thence North 00°19'19" East along the West line of Parcel I, Partition Plat 2006-0017, a distance of 1,524.23 feet; thence South 89°47'51" East on a line parallel with the south line of the aforementioned Section 31, a distance of 1,312.75 feet to a point on the east line of the aforesaid Parcel I; thence South 00°10'57" West along said east line, a distance of 1,524.23 feet to the Southeast corner of said Parcel I, said point being the Southeast corner of the Southwest one-quarter of the Southwest one--quarter of said Section 31; thence North 89°47'51" West along the south line of said Section 31, a distance of 1,316.46 feet to the point of beginning.

Subject to and excepting:

1. Covenants, conditions, restrictions and/or easements if any, affecting title, which may appear in the public record, including those shown on any recorded plat or survey.
2. The Assessment roll and the tax roll disclose that the within described premises were specially zoned or classified for Farm use. If the land has become or becomes disqualified for such use under the statute, an additional tax or penalty may be imposed.

Part 1 – Recording Copy**Exhibit F**

This exhibit is an attachment to the Notice of Federal Tax Lien, dated 3/9/2021, numbered 508621125 for LEFT COAST CELLARS LLC, AS NOMINEE OF, ROBERT A. PFAFF regarding the following property:

Description of Property:

Account # 579098

Beginning at the Northwest corner of Parcel 1 of Partition Plat Number 1995-10 as recorded in the Book of Partition Plats on March 20th 1995 and also recorded in Volume 1995, Page 0010, Polk County Deed Records, said corner also being the Northwest corner of that tract of land described in Document 2018-001141 Polk County Deed Records; thence North 61 °58' 49" East along the Northerly line of said Parcel 1, 299.50 feet to an iron rod on said Northerly line; thence South 28°01'11" East 67.56 feet to an iron rod; thence South 52°21'32" West 374.20 feet to the West line of said Parcel 1; thence North 00°04'20" East along said West line, 147.48 feet to the Point of Beginning and containing 0.73 acres of land, more or less.

Account # 579099

Beginning at a point on the West line of Parcel 1 of Partition Plat Number 1995-10 as recorded in the Book of Partition Plats on March 20th 1995 and also recorded in Volume 1995, Page 0010, Polk County Deed Records, said corner also being on the West line of that tract of land described in Document 2018-001141 Polk County Deed Records, said point being 363.62 feet South 00°04'20" West from the Northwest corner of said Parcel 1; thence South 00°04'20" West along the West line of said Parcel 1, 286.43 feet to an iron rod in the West line of said Parcel 1; thence South 76°53'12" West 81.46 feet to an iron rod; thence North 08°37'15" West 490.03 feet to an iron rod; thence South 40°27'32" East 236.02 feet to the Point of Beginning and containing 0.90 acres of land, more or less.

Account # 579100

Beginning at the Southwest corner of Parcel 1 of Partition Plat Number 1995-10 as recorded in the Book of Partition Plats on March 20th 1995 and also recorded in Volume 1995, Page 0010, Polk County Deed Records, said corner also being the Southwest corner of that tract of land described in Document 2018-001141 Polk County Deed Records; thence North 00°04'20" East along the West line of said Parcel 1, 427 .41 feet to an iron rod; thence South 32°59'57"East 510.14 feet to an iron rod on the South line of said Parcel 1; thence North 89°54'38" West along the South line of said Parcel 1, 278.38 feet to the Point of Beginning and containing 1.37 acres of land, more or less.

Part 1 – Recording Copy

Exhibit G

This exhibit is an attachment to the Notice of Federal Tax Lien, dated 3/9/2021, numbered 508621125 for LEFT COAST CELLARS LLC, AS NOMINEE OF, ROBERT A. PFAFF regarding the following property:
Description of Property:

Assessor Account # 579282

LEGAL DESCRIPTION: Real property in the County of Polk, State of Oregon, described as follows:
A tract of land situated in the northwest and southwest quarters of Section 31, Township 6 South, Range 4 West of the Willamette Meridian, Polk County, Oregon, more particularly described as follows:

Beginning at the northwest corner of that property described in that instrument recorded in Document No. 2009-3224, Polk County Deed Records, said point being North 00°09'36" East 1524.23 feet (recorded as North 00°19'19" East 1,524.23 feet in said instrument) from the southwest corner of said Section 31, said point being on the east line of Parcel 2, Partition Plat 2006-0017, as platted and recorded in the Polk County **Book** of Partition Plats; and running thence: North 00°09'36" East 1753.71 feet along said east line of Parcel 2 and it's Northerly extension thereof; thence South 89°57'13" East 1316.46 feet to the east line of Parcel 1 of said Partition Plat 2006-0017; thence South 00°09'36" West 1753.71 feet along said east line of Parcel 1 to the northeast corner of the aforementioned property described in Document No. 2009-3224; thence North 89°57'13" West 1316.46 feet along the north line of said property to the Point of Beginning.